

Deloitte & Touche LLP
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Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,

Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS INDEPENDENT
AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM MAY 14, 2012 THROUGH AUGUST 31, 2013**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to May 14, 2012 by Order Entered August 10, 2012
Period for which Compensation and Reimbursement is Sought:	May 14, 2012 through August 31, 2013
Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 5,507,409.15
Less: Agreed Upon Reduction	\$ (9,788.50)
Total Amount of Fees Requested	<u>\$ 5,497,620.65</u>
Amount of Expense Reimbursement Sought	<u>\$ -</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	\$ 5,497,620.65
Less: Amount Paid	<u>\$ (5,186,535.73)</u>
Net Amount Due	<u>311,084.92</u>

This is the Applicant's Final Fee Application.

MONTHLY FEE APPLICATIONS SERVICED

Date Served	Period Covered	Requested Fees	Requested Expenses	Fees Paid at 80%	Expenses Paid
08/30/12	05/14/12 - 07/31/12	\$ 295,866.00	\$ -	\$ 276,073.00	\$ -
09/05/12	08/01/12 - 08/31/12	\$ 394,717.50	\$ -	\$ 364,982.00	\$ -
10/01/12	09/01/12 - 09/30/12	\$ 420,892.50	\$ -	\$ 358,803.00	\$ -
11/01/12	10/01/12 - 10/31/12	\$ 289,111.50	\$ -	\$ 260,200.00	\$ -
11/30/12	11/01/12 - 11/30/12	\$ 493,559.50	\$ -	\$ 424,204.00	\$ -
01/29/13	12/01/12 - 12/31/12	\$ 493,739.50	\$ -	\$ 424,366.00	\$ -
02/27/13	01/01/13 - 01/31/13	\$ 392,667.50	\$ -	\$ 353,151.00	\$ -
04/04/13	02/01/13 - 02/28/13	\$ 1,084,881.00	\$ -	\$ 867,905.00	\$ -
05/31/13	03/01/13 - 03/31/13	\$ 505,548.25	\$ -	\$ 404,439.00	\$ -
06/03/13	04/01/13 - 04/31/13	\$ 1,001,868.75	\$ -	\$ 801,445.00	\$ -
07/15/13	05/01/13 - 05/31/13	\$ 136,192.15	\$ -	\$ 108,953.72	\$ -

TOTAL **\$ 5,509,044.15** **\$ -** **\$ 4,644,521.72** **\$ -**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
10/19/2012	05/14/12 - 8/31/12	690,583.50	-	690,583.50	\$ -
3/14/2013	09/01/12 - 12/31/12	1,697,678.00	-	1,695,688.00	\$ -
8/6/2013	01/01/13 - 4/30/13	2,984,455.50	-	2,978,657.00	\$ -
11/18/2013	05/01/13 - 8/31/13	134,692.15	-	132,692.15	\$ -

CUMULATIVE TIME SUMMARY

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For the Period of May 14, 2012 through August 31, 2013

Financial Statement Audit and Related Matters

Professional	Level	Rate	Hours	Fees
Baker, Todd	Partner/Principal	\$365.00	12.5	\$4,562.50
Berlat, Joelle	Director	\$365.00	1.5	\$547.50
Bradfield, Derek	Partner/Principal	\$365.00	6.7	\$2,445.50
Comerford, Rob	Partner/Principal	\$365.00	0.5	\$182.50
De Jager, Bernard	Partner/Principal	\$365.00	1.0	\$365.00
Dehart, Laura	Director	\$365.00	20.0	\$7,300.00
Dudek, Frank	Director	\$365.00	2.0	\$730.00
Ellsworth, Chad	Director	\$365.00	12.2	\$4,453.00
Ellerbrock, Larry	Partner/Principal	\$365.00	3.5	\$1,277.50
Freshour, Susan	Partner/Principal	\$365.00	3.5	\$1,277.50
Herrygers, Sandy	Partner/Principal	\$365.00	146.1	\$53,326.50
Mountain, James	Partner/Principal	\$365.00	46.0	\$16,790.00
Pfeffer, Sandy	Director	\$365.00	3.1	\$1,131.50
Robinson, Thomas	Partner/Principal	\$365.00	669.3	\$244,294.50
Ryan, Jim	Director	\$365.00	3.0	\$1,095.00
Sasso, Anthony	Director	\$365.00	0.6	\$219.00
Smith, Lisa	Director	\$365.00	2.2	\$803.00
Stevenson, Brad	Partner/Principal	\$365.00	207.6	\$75,774.00
Sunderland, Daniel	Partner/Principal	\$365.00	118.0	\$43,070.00
Treiber, John	Partner/Principal	\$365.00	1.0	\$365.00
Alaba, Jude Earl	Senior Manager	\$290.00	1.4	\$406.00
Anderson, Mark	Senior Manager	\$290.00	7.1	\$2,059.00
Bayer, Ryan	Senior Manager	\$290.00	90.7	\$26,303.00
Berrigan, Michael	Senior Manager	\$290.00	11.6	\$3,364.00
Florence, LaKeisha	Senior Manager	\$290.00	352.0	\$102,080.00
Gaglio, Joe	Senior Manager	\$290.00	269.3	\$78,097.00
Green, Erin	Senior Manager	\$290.00	147.9	\$42,891.00
Kozlowski, Terri	Senior Manager	\$290.00	82.2	\$23,838.00
Lambright, Geoffrey	Senior Manager	\$290.00	9.0	\$2,610.00
Loo, Alice	Senior Manager	\$290.00	3.0	\$870.00
Maxwell, Kristen	Senior Manager	\$290.00	0.4	\$116.00
Quinn, Ed	Senior Manager	\$290.00	0.7	\$203.00
Reade, Dave	Senior Manager	\$290.00	972.3	\$281,967.00
Skrobosinski, Jim	Senior Manager	\$290.00	16.1	\$4,669.00
Votaw, Steve	Senior Manager	\$290.00	13.5	\$3,915.00
Baciorowski, Peter	Manager	\$265.00	51.0	\$13,515.00
Barker, Jeremy	Manager	\$265.00	29.9	\$7,923.50
Chaushev, Ayhan	Manager	\$265.00	8.8	\$2,332.00
Fischer, Leslie	Manager	\$265.00	68.5	\$18,152.50
Florence, LaKeisha	Manager	\$265.00	78.9	\$20,908.50
Krebsbach, Jessica	Manager	\$265.00	11.7	\$3,100.50
Narula, Lok	Manager	\$265.00	2.0	\$530.00
Petrovski, Biljana	Manager	\$265.00	479.1	\$126,961.50
Psakhis, Olga	Manager	\$265.00	277.5	\$73,537.50
Bunn, Greg	Senior Staff	\$215.00	188.0	\$40,420.00
Fischer, Leslie	Senior Staff	\$215.00	3.9	\$838.50
Folk, Darnell	Senior Staff	\$215.00	0.4	\$86.00
Hertzfeld, Katie	Senior Staff	\$215.00	1.4	\$301.00
Lang, Nick	Senior Staff	\$215.00	740.6	\$159,229.00
Ma, Helene	Senior Staff	\$215.00	136.5	\$29,347.50
Mallak, Ashley	Senior Staff	\$215.00	237.0	\$50,955.00
Medway, David	Senior Staff	\$215.00	916.9	\$197,133.50
Pangrazzi, Michael	Senior Staff	\$215.00	227.6	\$48,934.00
Pisani, Jeff	Senior Staff	\$215.00	33.5	\$7,202.50
Rankin, Crystal	Senior Staff	\$215.00	268.2	\$57,663.00

Schaefer, Christine	Senior Staff	\$215.00	36.6	\$7,869.00
Schafka, Christine	Senior Staff	\$215.00	518.5	\$111,477.50
Scudder, Jon	Senior Staff	\$215.00	574.7	\$123,560.50
Wang, Ellen	Senior Staff	\$215.00	48.5	\$10,427.50
Zayas, Marilitza	Senior Staff	\$215.00	232.1	\$49,901.50
Ahmed, Ahmed	Staff	\$175.00	94.2	\$16,485.00
Antwan, Juliette	Staff	\$175.00	489.3	\$85,627.50
Baker, Derek	Staff	\$175.00	2.3	\$402.50
Beaver, Andrew	Staff	\$175.00	90.9	\$15,907.50
Berdichevsky, Ellina	Staff	\$175.00	8.2	\$1,435.00
Brown, David	Staff	\$175.00	81.5	\$14,262.50
Budrow, Zac	Staff	\$175.00	4.2	\$735.00
Bunn, Greg	Staff	\$175.00	45.3	\$7,927.50
Carey, Patrick	Staff	\$175.00	0.9	\$157.50
Calibeo, Anthony	Staff	\$175.00	21.8	\$3,815.00
Calhoun, Jamel	Staff	\$175.00	15.5	\$2,712.50
Ciccarelli, Maria	Staff	\$175.00	53.9	\$9,432.50
Dabevski, Desislava	Staff	\$175.00	3.4	\$595.00
Donatelli, Lauren	Staff	\$175.00	535.1	\$93,642.50
Errera, Daniel	Staff	\$175.00	4.9	\$857.50
Fioritto, Jennifer	Staff	\$175.00	7.0	\$1,225.00
Funke, David	Staff	\$175.00	11.5	\$2,012.50
Gabrieli, Mike	Staff	\$175.00	53.3	\$9,327.50
Giraldo, Andres	Staff	\$175.00	33.2	\$5,810.00
Goff, Rick	Staff	\$175.00	68.2	\$11,935.00
Guglielmo, Emilie	Staff	\$175.00	44.5	\$7,787.50
Han, Jiefu	Staff	\$175.00	98.0	\$17,150.00
Harrison, Brian	Staff	\$175.00	148.3	\$25,952.50
Kaur, Jas	Staff	\$175.00	16.1	\$2,817.50
Kondracki, Michelle	Staff	\$175.00	67.9	\$11,882.50
Janowski, Wally	Staff	\$175.00	369.4	\$64,645.00
Lannon, Anne	Staff	\$175.00	9.0	\$1,575.00
Lazar, Roman	Staff	\$175.00	21.7	\$3,797.50
Luong, Erika	Staff	\$175.00	2.5	\$437.50
Lynch, Bryan	Staff	\$175.00	167.2	\$29,260.00
Mattei, Francisco	Staff	\$175.00	2.6	\$455.00
Mawn, Laura	Staff	\$175.00	38.1	\$6,667.50
Markham, Scott	Staff	\$175.00	1.8	\$315.00
Mondalek, Suzanne	Staff	\$175.00	4.9	\$857.50
Moss, Morgan	Staff	\$175.00	295.9	\$51,782.50
Naganuma, Shinji	Staff	\$175.00	5.5	\$962.50
Nagaraj, Sharath	Staff	\$175.00	40.2	\$7,035.00
Nealon, Matt	Staff	\$175.00	503.4	\$88,095.00
Nkosi, Swazi	Staff	\$175.00	181.5	\$31,762.50
Palvancho, Shalini	Staff	\$175.00	0.2	\$35.00
Pangrazzi, Michael	Staff	\$175.00	90.4	\$15,820.00
Poisson, David	Staff	\$175.00	65.9	\$11,532.50
Pytleski, Michele	Staff	\$175.00	67.6	\$11,830.00
Rankin, Crystal	Staff	\$175.00	7.4	\$1,295.00
Rayes, Omar	Staff	\$175.00	29.9	\$5,232.50
Scudder, Jon	Staff	\$175.00	22.4	\$3,920.00
Soehnel, Reed	Staff	\$175.00	130.0	\$22,750.00
Trosper, Dustin	Staff	\$175.00	299.5	\$52,412.50
Tsai, Yi-Cheng	Staff	\$175.00	6.0	\$1,050.00
Vazquez, Sol	Staff	\$175.00	3.8	\$665.00
Wang, Lulu	Staff	\$175.00	134.1	\$23,467.50
Webb, Gabbrielle	Staff	\$175.00	1.0	\$175.00
York, LaRon	Staff	\$175.00	213.7	\$37,397.50
Zack, Julia	Staff	\$175.00	4.5	\$787.50
Zhu, Yan	Staff	\$175.00	10.0	\$1,750.00
Professional Subtotal :			13,138.8	\$3,023,367.00

Examiner Documentation Request

Professional	Level	Rate	Hours	Fees
Robinson, Thomas	Partner/Principal	\$365.00	8.6	\$3,139.00
Stevenson, Brad	Partner/Principal	\$365.00	5.0	\$1,825.00
Dehart, Laura	Director	\$365.00	11.0	\$4,015.00
Florence, LaKeisha	Senior Manager	\$290.00	14.5	\$4,205.00
Kozlowski, Terri	Senior Manager	\$290.00	3.1	\$899.00
Green, Erin	Senior Manager	\$290.00	12.0	\$3,480.00
Reade, Dave	Senior Manager	\$290.00	28.6	\$8,294.00
Fischer, Leslie	Manager	\$265.00	2.4	\$636.00
Petrovski, Biljana	Manager	\$265.00	8.0	\$2,120.00
Psakhis, Olga	Manager	\$265.00	9.5	\$2,517.50
Bunn, Greg	Senior Consultant	\$215.00	8.1	\$1,741.50
Lang, Nick	Senior Consultant	\$215.00	5.0	\$1,075.00
Pangrazzi, Michael	Senior Consultant	\$215.00	6.0	\$1,290.00
Schafka, Christine	Senior Consultant	\$215.00	5.6	\$1,204.00
Wang, Ellen	Senior Consultant	\$215.00	1.5	\$322.50
Antwan, Juliette	Consultant	\$175.00	5.5	\$962.50
Brown, David	Consultant	\$175.00	1.6	\$280.00
Moss, Morgan	Consultant	\$175.00	6.0	\$1,050.00
Poisson, David	Consultant	\$175.00	2.3	\$402.50
Rayes, Omar	Consultant	\$175.00	2.0	\$350.00
York, LaRon	Consultant	\$175.00	3.8	\$665.00
Professional Subtotal:			150.1	\$40,473.50

Abbreviated Financial Statements (Walter) Audit

Professional	Level	Rate	Hours	Fees
Freshour, Susan	Partner/Principal	\$465.00	0.5	\$232.50
Miskinis, Mark	Partner/Principal	\$465.00	1.0	\$465.00
Robinson, Thomas	Partner/Principal	\$465.00	201.2	\$93,558.00
Stevenson, Brad	Partner/Principal	\$465.00	86.9	\$40,408.50
Sunderland, Daniel	Partner/Principal	\$465.00	28.0	\$13,020.00
Dehart, Laura	Director	\$465.00	3.4	\$1,581.00
Dudek, Frank	Director	\$465.00	10.3	\$4,789.50
Ellsworth, Chad	Director	\$465.00	5.0	\$2,325.00
Pfeffer, Sandy	Director	\$465.00	3.5	\$1,627.50
Alaba, Jude Earl	Senior Manager	\$390.00	8.5	\$3,315.00
Florence, LaKeisha	Senior Manager	\$390.00	81.0	\$31,590.00
Parmar, Ashok Parmar	Senior Manager	\$390.00	2.5	\$975.00
Reade, Dave	Senior Manager	\$390.00	248.2	\$96,798.00
Baciorowski, Peter	Manager	\$325.00	1.0	\$325.00
Narula, Lok	Manager	\$325.00	0.8	\$260.00
Bunn, Greg	Senior Consultant	\$265.00	29.7	\$7,870.50
Medway, David	Senior Consultant	\$265.00	283.6	\$75,154.00
Pangrazzi, Michael	Senior Consultant	\$265.00	22.0	\$5,830.00
Rankin, Crystal	Senior Consultant	\$265.00	7.0	\$1,855.00
Scudder, Jon	Senior Consultant	\$265.00	245.6	\$65,084.00
Zayas, Marilitza	Senior Consultant	\$265.00	27.8	\$7,367.00
Ahmed, Ahmed	Consultant	\$225.00	1.5	\$337.50
Calibeo, Anthony	Consultant	\$225.00	2.0	\$450.00
Ciccarelli, Maria	Consultant	\$225.00	1.4	\$315.00
Donatelli, Lauren	Consultant	\$225.00	1.4	\$315.00
Gabrieli, Mike	Consultant	\$225.00	44.8	\$10,080.00
Han, Jiefu	Consultant	\$225.00	16.5	\$3,712.50
Mattei, Francisco	Consultant	\$225.00	12.0	\$2,700.00
Nealon, Matt	Consultant	\$225.00	189.2	\$42,570.00
Trosper, Dustin	Consultant	\$225.00	17.5	\$3,937.50
Wang, Lulu	Consultant	\$225.00	14.5	\$3,262.50
York, LaRon	Consultant	\$225.00	152.0	\$34,200.00
Professional Subtotal:			1,750.3	\$556,310.50

Carve-Out Financial Statements (Ocwen) Audit

Professional	Level	Rate	Hours	Fees
Baker, Todd	Partner/Principal	\$465.00	2.8	\$1,302.00
Miskinis, Mark	Partner/Principal	\$465.00	0.7	\$325.50
Robinson, Thomas	Partner/Principal	\$465.00	127.2	\$59,148.00
Stevenson, Brad	Partner/Principal	\$465.00	41.7	\$19,390.50
Sunderland, Daniel	Partner/Principal	\$465.00	25.5	\$11,857.50
Dudek, Frank	Director	\$465.00	11.3	\$5,254.50
Pfeffer, Sandy	Director	\$465.00	6.5	\$3,022.50
Tamulis, Stefanie	Director	\$465.00	7.4	\$3,441.00
Alaba, Jude Earl	Senior Manager	\$390.00	12.1	\$4,719.00
Florence, LaKeisha	Senior Manager	\$390.00	208.4	\$81,276.00
Green, Erin	Senior Manager	\$390.00	14.3	\$5,577.00
Kozlowski, Terri	Senior Manager	\$390.00	25.2	\$9,828.00
Reade, Dave	Senior Manager	\$390.00	63.8	\$24,882.00
Skrobosinski, Jim	Senior Manager	\$390.00	13.0	\$5,362.50
Fischer, Leslie	Manager	\$325.00	29.6	\$9,620.00
Verdiyan, Bella	Manager	\$325.00	7.6	\$2,470.00
Folk, Darnell	Senior Consultant	\$265.00	208.6	\$55,279.00
Ma, Helene	Senior Consultant	\$265.00	65.0	\$17,225.00
Mallak, Ashley	Senior Consultant	\$265.00	0.4	\$106.00
Medway, David	Senior Consultant	\$265.00	61.8	\$16,377.00
Pangrazzi, Michael	Senior Consultant	\$265.00	14.4	\$3,816.00
Rankin, Crystal	Senior Consultant	\$265.00	20.2	\$5,353.00
Scudder, Jon	Senior Consultant	\$265.00	205.2	\$54,367.40
Wang, Ellen	Senior Consultant	\$265.00	37.7	\$9,990.50
Zayas, Marilitza	Senior Consultant	\$265.00	30.9	\$8,188.50
Brown, David	Consultant	\$225.00	102.2	\$22,995.00
Dabevski, Desislava	Consultant	\$225.00	82.4	\$18,540.00
Donatelli, Lauren	Consultant	\$225.00	103.9	\$23,377.50
Harrison, Brian	Consultant	\$225.00	3.3	\$742.50
Lannon, Anne	Consultant	\$225.00	6.7	\$1,507.50
Mawn, Laura	Consultant	\$225.00	3.6	\$810.00
Nealon, Matt	Consultant	\$225.00	123.3	\$27,742.50
Rayes, Omar	Consultant	\$225.00	66.1	\$14,872.50
Soehnel, Reed	Consultant	\$225.00	35.3	\$7,942.50

Trosper, Dustin	Consultant	\$225.00	43.4	\$9,765.00
Vazquez, Sol	Consultant	\$225.00	122.1	\$27,472.50
York, LaRon	Consultant	\$225.00	119.6	\$26,910.00
Professional Subtotal:			2,053.2	\$600,563.40

Firm Retention

Professional	Level	Rate	Hours	Fees
Petrovski, Biljana	Manager	\$265.00	9.9	\$2,623.50
Professional Subtotal:			9.9	\$2,623.50

Non-Working Travel

Professional	Level	Rate	Hours	Fees
Berdichevsky, Ellina	Consultant	\$175.00	17.6	\$3,080.00
Donatelli, Lauren	Consultant	\$175.00	21.5	\$3,762.50
Florence, LaKeisha	Senior Manager	\$290.00	40.1	\$11,629.00
Lazar, Roman	Consultant	\$175.00	18.7	\$3,272.50
Medway, David	Senior Consultant	\$215.00	59.4	\$12,771.00
Nealon, Matt	Consultant	\$175.00	27.1	\$4,742.50
Reade, Dave	Senior Manager	\$290.00	111.6	\$32,364.00
Robinson, Thomas	Partner/Principal	\$365.00	59.5	\$21,717.50
Scudder, Jon	Senior Consultant	\$215.00	30.0	\$6,450.00
Soehnel, Reed	Consultant	\$175.00	19.1	\$3,342.50
Stevenson, Brad	Partner/Principal	\$365.00	20.9	\$7,628.50
York, LaRon	Consultant	\$175.00	32.8	\$5,740.00
Zayas, Marilitza	Senior Consultant	\$215.00	17.5	\$3,762.50
Professional Subtotal:			475.8	\$120,262.50

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Robinson, Thomas	Partner/Principal	\$365.00	72.0	\$26,280.00
Austin, Carisa	Senior Paraprofessional	\$175.00	141.0	\$24,675.00
Jones, Donna	Paraprofessional	\$175.00	40.4	\$7,070.00
Gutierrez, Dalia	Paraprofessional	\$175.00	13.8	\$2,415.00
Professional Subtotal:			267.2	\$60,440.00

Servicing Compliance Services

Professional	Level	Hours
Robinson, Thomas	Partner/Principal	66.4
Sindle, Guy	Partner/Principal	6.0
Stevenson, Brad	Partner/Principal	134.6
Taylor, Scott	Partner/Principal	3.0
Anderson, Mark	Senior Manager	0.5
Green, Erin	Senior Manager	42.3
Hernandez, Lisa	Senior Manager	181.0
Reade, David	Senior Manager	3.9
Skrobosinski, Jim	Senior Manager	1.2
Sobreiro, Greg	Senior Manager	82.5
Chaushev, Ayhan	Manager	45.0
Fischer, Leslie	Manager	1.2
Krebsbach, Jessica	Manager	80.7
Petrovski, Biljana	Manager	32.1
Bunn, Greg	Senior Consultant	0.8
Ghany, Muhammad	Senior Consultant	282.5
Lang, Nick	Senior Consultant	24.1
Medway, David	Senior Consultant	203.4
Quinlan, Maggie	Senior Consultant	110.3
Zayas, Marilitza	Senior Consultant	844.6
Ahmed, Ahmed	Consultant	31.3
Berdichevsky, Ellina	Consultant	479.6
Berman, Eric	Consultant	96.5
Bigelow, Steve	Consultant	21.5
Brown, David	Consultant	0.7
Ciccarelli, Maria	Consultant	10.6
Compagnino, Francesco	Consultant	77.7
Dabevski, Desislava	Consultant	32.5
Donatelli, Lauren	Consultant	323.8
Errera, Daniel	Consultant	116.4
Gabriel, Mike	Consultant	187.0
Giraldo, Andres	Consultant	102.1
Graham, Stefany	Consultant	188.6
Kain, Heather	Consultant	2.6
Kaur, Jas	Consultant	116.2
Lannon, Anne	Consultant	17.4
Lazar, Roman	Consultant	118.4
Luong, Erika	Consultant	48.4
Malakoff, Dan	Consultant	32.4
Mattei, Francisco	Consultant	76.6
Mawn, Laura	Consultant	0.6
Naganuma, Shinji	Consultant	6.0
Nealon, Matt	Consultant	96.9
Soehnel, Reed	Consultant	0.6
Thomas, Carmelo	Consultant	48.6
Vazquez, Sol	Consultant	3.5
York, LaRon	Consultant	42.3
Professional Total Hours :		4,424.9

Agreed Fixed Fee Billing for May 2012 - August 2013 for Servicing Compliance Services

\$1,165,000.00

Less: 50% Non-Working Travel Reduction	(\$60,131.25)
Less: Voluntary Fee Application Preparation Reduction	(\$1,500.00)
Less: Agreed Upon Reduction	(\$9,788.50)
Total Amount Requested for the period from May 14, 2012 through August 31, 2013	<u>\$5,497,620.65</u>

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of May 14, 2012 through August 31, 2013

Project Categories	Total Hours	Total Fees
Financial Statement Audit and Related Matters	13,138.8	\$3,023,367.00
Carve-Out Financial Statements (Ocwen) Audit	2,053.2	\$600,563.40
Examiner Documentation Request	150.1	\$40,473.50
Abbreviated Financial Statements (Walter) Audit	1,750.3	\$556,310.50
Servicing Compliance Services	85.2	\$1,165,000.00
Non-Working Travel	475.8	\$120,262.50
Firm Retention	9.9	\$2,623.50
Preparation of Fee Applications	267.2	\$60,440.00
SUBTOTAL		\$5,569,040.40*
Less: Non-Working Travel Reduction		(\$60,131.25)
Less: Voluntary Fee Application Reduction		(\$1,500.00)
Less: Agreed Upon Reduction		(\$9,788.50)
TOTALS	<u>17,930.5</u>	<u>\$5,497,620.65</u>

* The total amount of fees represented incorporates a correction to a prior monthly fee statement serviced by Deloitte & Touche for the period of April 1, 2013 through April 30, 2013, reflecting a reduction in the net fees sought, herein of approximately \$135.00.

Average Hourly Rate: \$308.83

Deloitte & Touche LLP
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Telephone: 313-396-3900
Facsimile: 313-392-7434
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**FINAL FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS INDEPENDENT
AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM MAY 14, 2012 THROUGH AUGUST 31, 2013**

Deloitte & Touche LLP ("Deloitte & Touche"), independent auditor and attest service provider to Residential Capital, LLC and its debtor subsidiaries, as debtors and debtors in possession (collectively, the "Debtors") in these chapter 11 cases, hereby seeks final allowance of compensation and reimbursement of expenses pursuant to section 330 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), for the period commencing May 14, 2012 through and including August 31, 2013 (the "Final Application Period"), Deloitte & Touche, as independent auditor and attest service provider, hereby submits its Final Fee Application ("Final Application"). In support of this Final Application, Deloitte & Touche respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328 and 330 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; and (iii) Rule 2016-1 of the Local Rules.

BACKGROUND

3. On May 14, 2012 (the “Commencement Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtors were authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules.

RETENTION OF DELOITTE & TOUCHE

4. On July 25, 2012, the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Independent Auditor and Attest Service Provider to the Debtors Nunc Pro Tunc to the Petition Date* (the “Retention Application”) [Docket No. 911] was filed.

5. On August 10, 2012, this Court approved Deloitte & Touche’s retention as independent auditor and attest service provider to the Debtors *nunc pro tunc* to Petition Date [Docket No. 1078].

6. In addition to various services to be performed at an hourly rate, Deloitte & Touche agreed to provide services related to Debtors’ servicing compliance reporting requirements according to the proposed compensation agreement (“Fee Structure”) pursuant to the engagement letter between GMAC Mortgage, LLC and Residential Funding Company, LLC and Deloitte & Touche dated April 23, 2012 (“Servicing Compliance Engagement Letter”). Under the agreed Fee Structure and pursuant to the Servicing Compliance Engagement Letter, Deloitte & Touche would be paid a fixed fee of \$1,465,000 of which \$300,000 was billed and paid prior to the Commencement Date. The remainder of this fixed fee was billed in accordance with the following billing schedule. The Fee Structure is designed to compensate Deloitte & Touche fairly for the work of its professionals.

<u>Invoice Date</u>	<u>Invoice Amount</u>
July 1, 2012	\$100,000.00
August 1, 2012	\$200,000.00
October 1, 2012	\$200,000.00
November 1, 2012	\$200,000.00
December 1, 2012	\$200,000.00
February 1, 2013	\$165,000.00
March 1, 2013	\$100,000.00

RELIEF REQUESTED

7. By this Final Application, Deloitte & Touche seeks compensation of 100% of its reasonable and necessary fees incurred, in the amount of \$5,569,040.40 less a non-working travel discount in the amount of \$60,131.25, a voluntary reduction for fee application preparation in the amount of \$1,500.00, and an agreed upon reduction in the amount of \$9,788.50, for a total amount of \$5,497,620.65. Deloitte & Touche does not seek any reimbursement of expenses for the Final Application Period. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

8. This Application is the final fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Final Application, Deloitte & Touche seeks compensation in the amount of \$5,497,620.65. Deloitte & Touche has filed detailed statements of hours spent rendering professional services to the Debtors in its interim fee applications. Such applications are incorporated by reference and are not attached hereto for the sake of brevity.

9. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

DESCRIPTION OF SERVICES RENDERED

10. Deloitte & Touche provides below an overview of the services it rendered as independent auditor and attest service provider to the Debtors during the Final Application Period. Deloitte & Touche

attempted to place the services provided in the category that best related to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. Deloitte & Touche served or advised the Debtors in the following areas throughout the Application Period:

Financial Statement Audit and Related Matters

- Performed financial statement audit and related services in connection with the Debtors' financial reporting requirements, including services in connection with the performance of an independent audit of the Debtors' annual consolidated financial statements for the year ending December 31, 2012.

Carve-Out Financial Statements (Ocwen) Audit

- Performed financial statement audit services in connection with the Debtors' preparation of carve-out financial statements, as of December 31, 2012 and December 31, 2011 and for the three years ended December 31, 2012, for certain of its servicing operations. These services were provided in connection with the Debtors' facilitation of Ocwen Loan Servicing LLC's ("Ocwen") acquisition of such operations, and Ocwen's filing obligations with the Securities and Exchange Commission. Ocwen will be reimbursing the Debtors for these fees.

Abbreviated Financial Statements (Walter) Audit

- Performed financial statement audit services in connection with the Debtors' preparation of abbreviated financial statements for its Federal National Mortgage Association Servicing and Certain Related Loan Origination operations. These services were provided in connection with Walter Investment Management Corp.'s ("Walter") acquisition of such assets and operations, and Walter's filing obligations with the Securities and Exchange Commission. Walter will be reimbursing the Debtors for these fees.

Examiner Documentation Request

- Provide services to the Debtors to preserve electronic and hard copy working papers and other audit related documentation associated with the audit and related services provided to the Debtors and prepare and provide certain working papers to the examiner appointed in these cases in response to the subpoena received by Deloitte & Touche.

Servicing Compliance Services

- Performed servicing compliance attestation services in connection with the Debtors' (i) master servicing and primary servicing compliance reporting requirements in accordance with Regulation AB and the Uniform Single Attestation Program, and (ii) compliance reporting requirements in accordance with the U.S. Department of Housing and Urban Development's Audit Guide.

Non-Working Travel

- This activity category covers all non-working travel time of personnel performing services for the Debtors during the Application Period. Applicant has taken a 50% reduction of these fees.

Preparation of Fee Applications

- Staff for Applicant or its affiliate assisted in the preparation of its various monthly and interim fee statements and applications.

Firm Retention

- Applicant compiled retention documents, which included an engagement letter with the Debtors, declarations as required by the Bankruptcy Code, and additional information as requested by the United States Trustee.

ALLOWANCE OF COMPENSATION

11. **Compensation Sought.** Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche

requests that it be allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$5,497,620.65.

12. No agreement or understanding exists between Deloitte & Touche and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

CONCLUSION

13. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the aggregate amount requested by Deloitte & Touche is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) nature and extent of the services rendered, (d) value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code. Moreover, Deloitte & Touche has reviewed the requirements of Rule 2016-1 of the Local Bankruptcy Rules and believes that this Final Fee Application substantially complies with such Rules. To the extent that the Final Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court: (i) grant it final allowance of compensation for professional services rendered to the Debtors during the Final Application Period in the amount of \$5,497,620.65, which represents 100% of the total compensation for professional services rendered during the Final Application Period, to the extent not already paid and (ii) grant such other and further relief as is just and proper.

Dated: February 27, 2014
Detroit, Michigan

Respectfully submitted,

/s/ Tom A. Robinson
Deloitte & Touche LLP
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Detroit, MI 48243-1300
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INDEPENDENT AUDITOR AND ATTEST
SERVICE PROVIDER TO DEBTORS AND
DEBTORS IN POSSESSION

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Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, *et al.*,
Debtor.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FINAL FEE
APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE
DEBTORS FOR THE PERIOD FROM
MAY 14, 2012 THROUGH AND INCLUDING AUGUST 31, 2013**

TOM A. ROBINSON, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 200 Renaissance Center Suite 3900, Detroit, MI 48243. I make this certification in connection with the final fee application (the “Fee Application”) of Deloitte & Touche, dated February 27, 2014, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.
2. I submit this certification with respect to Deloitte & Touche’s compliance with and pursuant to the Court’s General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013, and the United States Trustee Guidelines

for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11§ U.S.C. 330 adopted on January 30, 1996 (collectively, and together with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on July 17, 2012, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees sought in the Fee Application are in substantial compliance with the Guidelines.

c. The fees sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche’s clients.

d. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

e. Deloitte & Touche has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

f. Copies of the Fee Application were provided to the appropriate parties so that such parties will have ample time to review it in advance of any hearing thereon.

/s/ Tom A. Robinson
Declarant: Tom A. Robinson
Title: Partner

Dated: February 27, 2014